



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WARRENS MUNICIPAL WATER AND SEWER UTILITIES

Principal Office: 212 GEORGE STREET  
P.O. BOX 97  
WARRENS, WI 54666-0097

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** WARRENS MUNICIPAL WATER AND SEWER UTILITIES**Utility Address:** 212 GEORGE STREET

P.O. BOX 97

WARRENS, WI 54666-0097

**When was utility organized?** 7/1/1975**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** MS DONNA STEBBINS**Title:** VILLAGE CLERK**Office Address:**

212 GEORGE STREET

P.O. BOX 97

WARRENS, WI 54666

**Telephone:** (608) 378 - 4177**Fax Number:** (608) 378 - 4177**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:****Title:** CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

**Telephone:** (608) 372 - 2177**Fax Number:** (608) 272 - 5462**E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** JASON KRULTZ**Title:** VILLAGE PRESIDENT**Office Address:**

203 CHURCH

WARRENS, WI 54666

**Telephone:** (608) 378 - 4815**Fax Number:****E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:****Title:** CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STRRET

P.O. BOX 547

TOMAH, WI 54660

**Telephone:** (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR TOM ABBOTT**Title:** UTILITY SUPERINTENDENT**Office Address:**

212 GEORGE STREET

P.O. BOX 97

WARRENS, WI 54666

**Telephone:** (608) 378 - 4177**Fax Number:** (608) 378 - 4177**E-mail Address:**

---

**Name of utility commission/committee:** VILLAGE BOARD

---

---

**Names of members of utility commission/committee:**

MR MIKE CLARK

MR JASON KRULTZ, VILLAGE PRESIDENT

MS SANDRA SWAFFORD

---

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	46,764	31,626	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	27,174	17,277	<b>2</b>
Depreciation Expense (403)	10,190	4,718	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	669	520	<b>5</b>
<b>Total Operating Expenses</b>	<b>38,033</b>	<b>22,515</b>	
<b>Net Operating Income</b>	<b>8,731</b>	<b>9,111</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>8,731</b>	<b>9,111</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	250	504	<b>9</b>
Miscellaneous Nonoperating Income (421)	559,565	1,956	<b>10</b>
<b>Total Other Income</b>	<b>559,815</b>	<b>2,460</b>	
<b>Total Income</b>	<b>568,546</b>	<b>11,571</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,058)	0	<b>11</b>
Other Income Deductions (426)	8,985	3,671	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>5,927</b>	<b>3,671</b>	
<b>Income Before Interest Charges</b>	<b>562,619</b>	<b>7,900</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	16,325	10,864	<b>13</b>
Amortization of Debt Discount and Expense (428)	69	69	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	397	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>16,394</b>	<b>11,330</b>	
<b>Net Income</b>	<b>546,225</b>	<b>(3,430)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	258,937	(130,795)	<b>19</b>
Balance Transferred from Income (433)	546,225	(3,430)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	393,162	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)			<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>805,162</b>	<b>258,937</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	46,764		46,764	1
<b>Total (Acct. 400):</b>	<b>46,764</b>	<b>0</b>	<b>46,764</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	27,174		27,174	2
<b>Total (Acct. 401):</b>	<b>27,174</b>	<b>0</b>	<b>27,174</b>	
<b>Depreciation Expense (403):</b>				
Derived	10,190		10,190	3
<b>Total (Acct. 403):</b>	<b>10,190</b>	<b>0</b>	<b>10,190</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	669		669	5
<b>Total (Acct. 408):</b>	<b>669</b>	<b>0</b>	<b>669</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>8,731</b>	<b>0</b>	<b>8,731</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON SAVINGS-WATER	132	0	132	10
INTEREST ON SAVINGS-SEWER	118	0	118	11
<b>Total (Acct. 419):</b>	<b>250</b>	<b>0</b>	<b>250</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		555,600	<b>555,600 12</b>
OPERATING INCOME OF SEWER	3,965	0	<b>3,965 13</b>
<b>Total (Acct. 421):</b>	<b>3,965</b>	<b>555,600</b>	<b>559,565</b>
<b>TOTAL OTHER INCOME:</b>	<b>4,215</b>	<b>555,600</b>	<b>559,815</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,058)		<b>(3,058) 14</b>
NONE	0	0	<b>0 15</b>
<b>Total (Acct. 425):</b>	<b>(3,058)</b>	<b>0</b>	<b>(3,058)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		8,985	<b>8,985 16</b>
NONE	0	0	<b>0 17</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>8,985</b>	<b>8,985</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,058)</b>	<b>8,985</b>	<b>5,927</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	16,325		<b>16,325 18</b>
<b>Total (Acct. 427):</b>	<b>16,325</b>	<b>0</b>	<b>16,325</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DISCOUNT	69		<b>69 19</b>
<b>Total (Acct. 428):</b>	<b>69</b>	<b>0</b>	<b>69</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 20</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		<b>0 21</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0 22</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>16,394</b>	<b>0</b>	<b>16,394</b>
<b>NET INCOME:</b>	<b>(390)</b>	<b>546,615</b>	<b>546,225</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(767)	259,704	258,937 24
<b>Total (Acct. 216):</b>	<b>(767)</b>	<b>259,704</b>	<b>258,937</b>
Balance Transferred from Income (433):			
Derived	(390)	546,615	546,225 25
<b>Total (Acct. 433):</b>	<b>(390)</b>	<b>546,615</b>	<b>546,225</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(1,157)</b>	<b>806,319</b>	<b>805,162</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	46,764	0	0	0	<b>46,764</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>46,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,764</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,520,759	506,082	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	94,256	207,722	<b>2</b>
<b>Net Utility Plant</b>	<b>2,426,503</b>	<b>298,360</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	589,345	522,752	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	246,537	236,137	<b>4</b>
<b>Net Nonutility Property</b>	<b>342,808</b>	<b>286,615</b>	
Investment in Municipality (123)	4,229	4,229	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	23,647	23,498	<b>7</b>
<b>Total Other Property and Investments</b>	<b>370,684</b>	<b>314,342</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	21,285	18,560	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	9,630	6,613	<b>11</b>
Other Accounts Receivable (143)	91,651	8,740	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	21,778	12,815	<b>14</b>
Materials and Supplies (150)	232	97	<b>15</b>
Prepayments (165)	2,130	1,616	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>146,706</b>	<b>48,441</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	756	825	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>756</b>	<b>825</b>	
<b>Total Assets and Other Debits</b>	<b>2,944,649</b>	<b>661,968</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,136,609	39,618	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	805,162	258,937	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,941,771</b>	<b>298,555</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	179,000	191,000	<b>24</b>
Advances from Municipality (223)	46,291	46,291	<b>25</b>
Other long-Term Debt (224)	624,852	55,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>850,143</b>	<b>292,291</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	86,342	65,086	<b>28</b>
Payables to Municipality (233)	4,264	3,030	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	3,475	2,387	<b>32</b>
Other Current and Accrued Liabilities (238)	542	619	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>94,623</b>	<b>71,122</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	58,112	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>58,112</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,944,649</b>	<b>661,968</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	506,082	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	817,692	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	701,595	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	1,001,472				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>2,520,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	59,488	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	34,768	0	0	0	12
<b>Total Accumulated Provision</b>	<b>94,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,426,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	142,881				<b>142,881</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	10,190				<b>10,190</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	406				<b>406</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>10,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,596</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	32,819				<b>32,819</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	61,170				<b>61,170</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>93,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,989</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>59,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,488</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.00%					<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	64,841				<b>64,841</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	8,985				<b>8,985</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>8,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,985</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	39,058				<b>39,058</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>39,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,058</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>34,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,768</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.00%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	522,752	66,593		589,345	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>522,752</b>	<b>66,593</b>	<b>0</b>	<b>589,345</b>	
Less accum. prov. depr. & amort. (122)	236,137	10,400		246,537	3
<b>Net Nonutility Property</b>	<b>286,615</b>	<b>56,193</b>	<b>0</b>	<b>342,808</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	232	97	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>232</b>	<b>97</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
FMHA BONDS - SEWER	34	428	378	1
FMHA BONDS - WATER	35	428	378	2
<b>Total</b>			<b>756</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	39,618	<b>1</b>
<b>Changes during year (explain):</b>		
CONSTRUCTION CONTRIBUTIONS THROUGH TIF-SEWER	69,288	<b>2</b>
CONSTRUCTION CONTRIBUTIONS THROUGH TIF-WATER	1,027,703	<b>3</b>
<b>Balance end of year</b>	<b>1,136,609</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER MORTGAGE REVENUE BOND	01/16/1976	11/01/2015	5.00%	87,000	<b>1</b>
SEWER MORTGAGE REVENUE BOND	01/16/1976	11/01/2015	5.00%	92,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>179,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM VILLAGE-PINE ST PROJECT	12/31/2001	00/00/0000	0.00%	46,291	1
<b>Total for Account 223</b>				<b>46,291</b>	
<b>Other Long-Term Debt (224)</b>					
STATE OF WI ENVIRONMENTAL IMPRVMT FUND	12/08/2004	05/01/2023	1.42%	571,948	2
FIRST BANK OF TOMAH	09/12/2003	10/01/2006	4.90%	52,904	3
<b>Total for Account 224</b>				<b>624,852</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	669	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>669</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	630	7
PSC Remainder Assessment	39	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>669</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER MORTGAGE REVENUE BOND	765	4,600	4,650	715	1
SEWER MORTGAGE REVENUE BOND	810	4,851	4,900	761	2
<b>Subtotal</b>	<b>1,575</b>	<b>9,451</b>	<b>9,550</b>	<b>1,476</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
FIRST BANK OF TOMAH-SEWER LOAN	812	2,745	2,904	653	4
SAFE DRINKING WATER LOAN		4,129	2,783	1,346	5
<b>Subtotal</b>	<b>812</b>	<b>6,874</b>	<b>5,687</b>	<b>1,999</b>	
<b>Notes Payable (231)</b>					
SHORT TERM LOAN FROM VILLAGE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,387</b>	<b>16,325</b>	<b>15,237</b>	<b>3,475</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	4,229	1
<b>Total (Acct. 123):</b>	<b>4,229</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION FUNDS	4,403	3
DEPRECIATION FUNDS	19,244	4
<b>Total (Acct. 125):</b>	<b>23,647</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,630	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>9,630</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	9,720	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
CREDIT BALANCE DUE FROM VENDOR	329	12
DUE FROM STATE-CDBG PROGRAM GRANT RECEIVABLE	81,602	13
<b>Total (Acct. 143):</b>	<b>91,651</b>	
<b>Receivables from Municipality (145):</b>		
DUE TO WATER FROM VILLAGE-2004 FIRE PROTECTION	9,225	14
DUE TO WATER FROM VILLAGE-DELINQUENT RECEIVABLES AND MISC	6,677	15
DUE TO SEWER FROM VILLAGE-DELINQUENT RECEIVABLES AND MISC	5,876	16
<b>Total (Acct. 145):</b>	<b>21,778</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,130	17
<b>Total (Acct. 165):</b>	<b>2,130</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO VILLAGE FROM WATER-INSURANCE AND MISC OTHER EXP	2,140	20
DUE TO VILLAGE FROM SEWER- INSURANCE AND MISC OTHER EXP	2,124	21
<b>Total (Acct. 233):</b>	<b>4,264</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	58,112	22
NONE		23
<b>Total (Acct. 253):</b>	<b>58,112</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	534,223	0	0	0	<b>534,223</b>	<b>1</b>
Materials and Supplies	164	0	0	0	<b>164</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	101,184	0	0	0	<b>101,184</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	29,056	0	0	0	<b>29,056</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>404,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>404,147</b>	
Net Operating Income	8,731	0	0	0	<b>8,731</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.16%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.16%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	0.3	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	61,170	0	0	0	<b>61,170</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,058				<b>3,058</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>58,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,112</b>	



---

## FINANCIAL SECTION FOOTNOTES

---

### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

Village has approved a zero property tax equivalent. This is the reason for no taxes to be allocated.

---

### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

#### General footnotes

Presently no repayment schedule has been set up for this advance from the Village.

---

### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	46,337	31,321	<b>1</b>
<b>Total Sales of Water</b>	<b>46,337</b>	<b>31,321</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	<b>2</b>
Other Water Revenues (474)	427	305	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>427</b>	<b>305</b>	
<b>Total Operating Revenues</b>	<b>46,764</b>	<b>31,626</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	13,747	10,386	<b>4</b>
General Operating Expenses (680-690)	13,427	6,891	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>27,174</b>	<b>17,277</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	10,190	4,718	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	669	520	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>10,859</b>	<b>5,238</b>	
<b>Total Operating Expenses</b>	<b>38,033</b>	<b>22,515</b>	
<b>NET OPERATING INCOME</b>	<b>8,731</b>	<b>9,111</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	150	5,477	17,367	4
Commercial	17	1,230	7,496	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>167</b>	<b>6,707</b>	<b>24,863</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		19,968	8
Other Sales to Public Authorities (464)	6	550	1,506	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>174</b>	<b>7,257</b>	<b>46,337</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	19,968	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>19,968</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	0	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	427	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>427</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	5,838	4,686	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,486	2,355	3
Chemicals (630)	942	1,115	4
Supplies and Expenses (640)	3,481	1,995	5
Repairs of Water Plant (650)		235	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>13,747</b>	<b>10,386</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	2,375	1,800	8
Office Supplies and Expenses (681)	408	211	9
Outside Services Employed (682)	9,350	3,664	10
Insurance Expense (684)	961	1,060	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)	86	156	13
Miscellaneous General Expenses (689)	247	0	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>13,427</b>	<b>6,891</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>27,174</b>	<b>17,277</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		630	481	3
PSC Remainder Assessment		39	39	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>669</b>	<b>520</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.272068				3
County tax rate	mills		9.499748				4
Local tax rate	mills		6.991854				5
School tax rate	mills		11.391248				6
Voc. school tax rate	mills		2.957424				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.112342</b>				10
Less: state credit	mills		0.824248				11
<b>Net tax rate</b>	mills		<b>30.288094</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.991854</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.348672</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.340526</b>				17
<b>Total Tax Rate</b>	mills		<b>31.112342</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.685918</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.288094</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.775159</b>				21
Utility Plant, Jan. 1	\$	<b>506,082</b>	506,082				22
Materials & Supplies	\$	<b>97</b>	97				23
<b>Subtotal</b>	\$	<b>506,179</b>	<b>506,179</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>506,179</b>	<b>506,179</b>				26
Assessment Ratio	dec.		0.735100				27
<b>Assessed Value</b>	\$	<b>372,092</b>	<b>372,092</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.775159</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>7,730</b>	<b>7,730</b>				30
Tax Equivalent per 1994 PSC Report	\$	6,280					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	3,910		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>3,910</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	713		12
Structures and Improvements (321)	14,190	19,938	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	13,240	15,037	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>28,143</b>	<b>34,975</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,720		23
<b>Total Water Treatment Plant</b>	<b>2,720</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			3,910	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>3,910</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			713	12
Structures and Improvements (321)			34,128	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	13,240		15,037	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>13,240</u>	<u>0</u>	<u>49,878</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,720	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>2,720</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	713		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	19,579	157,854	26
Transmission and Distribution Mains (343)	127,981	342,277	27
Fire Mains (344)	0		28
Services (345)	9,215	41,277	29
Meters (346)	16,257		30
Hydrants (348)	24,596	23,373	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>198,341</b>	<b>564,781</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,338		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,303		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>17,641</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>250,755</b>	<b>599,756</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>250,755</b>	<b>599,756</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			713	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)	19,579		157,854	26
Transmission and Distribution Mains (343)			470,258	27
Fire Mains (344)			0	28
Services (345)			50,492	29
Meters (346)			16,257	30
Hydrants (348)			47,969	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>19,579</b>	<b>0</b>	<b>743,543</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			2,338	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			15,303	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>17,641</b>	
<b>Total utility plant in service directly assignable</b>	<b>32,819</b>	<b>0</b>	<b>817,692</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>32,819</b>	<b>0</b>	<b>817,692</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	5,580		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>5,580</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	16,739	40,240	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,879	27,793	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>31,618</b>	<b>68,033</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			5,580	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>5,580</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			56,979	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	14,879		27,793	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>14,879</u>	<u>0</u>	<u>84,772</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	24,179	296,052	26
Transmission and Distribution Mains (343)	104,154	185,611	27
Fire Mains (344)	0		28
Services (345)	17,056		29
Meters (346)	0		30
Hydrants (348)	8,370		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>153,759</b>	<b>481,663</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>190,957</b>	<b>549,696</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>190,957</b>	<b>549,696</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	24,179		296,052 26
Transmission and Distribution Mains (343)			289,765 27
Fire Mains (344)			0 28
Services (345)			17,056 29
Meters (346)			0 30
Hydrants (348)			8,370 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>24,179</b>	<b>0</b>	<b>611,243</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>39,058</b>	<b>0</b>	<b>701,595</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>39,058</b>	<b>0</b>	<b>701,595</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			793	793	1
February			770	770	2
March			901	901	3
April			865	865	4
May			1,286	1,286	5
June			1,246	1,246	6
July			1,441	1,441	7
August			1,224	1,224	8
September			1,054	1,054	9
October			774	774	10
November			1,043	1,043	11
December			974	974	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>12,371</b>	<b>12,371</b>	
Less: Water sold				7,257	13
Volume pumped but not sold				5,114	14
Volume sold as a percent of volume pumped				59%	15
Volume used for water production, water quality and system maintenance				600	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				600	19
Volume pumped but unaccounted for				4,514	20
Percent of water lost				36%	21
If more than 25%, indicate causes:					22
Due to water project a significant amount of water was used in testing, however no estimate of amount provided by maintenance man					
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				150	24
Date of maximum: 11/23/2004					25
Cause of maximum:					26
Fill new Tower					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 12/25/2004					28
Total KWH used for pumping for the year				37,396	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
BARBER CIRCLE WELL	1	108	16	259,200	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1			<b>1</b>
Location	BARBER CIRCLE			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	GOULDS			<b>5</b>
Year Installed	2004			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	200			<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR			<b>9</b> <b>10</b>
Year Installed	2004			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	20			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2004		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	90		6
Total capacity in gallons (actual)	100,000		7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	S	2.000	2,319	0	0	0	2,319	1
A	D	4.000	1,179	0	0	0	1,179	2
M	D	4.000	0	10			10	3
A	D	6.000	12,155	0	0	0	12,155	4
M	D	6.000	754	151	0	0	905	5
A	D	8.000	1,335	0	0	0	1,335	6
M	D	8.000	461	3,830	0	0	4,291	7
M	D	10.000	0	1,143			1,143	8
M	D	12.000	0	160			160	9
Total Within Municipality			18,203	5,294	0	0	23,497	
Total Utility			18,203	5,294	0	0	23,497	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
A	0.750	122	0	0	0	122		1
M	1.000		42			42	42	2
A	1.000	8	0	0	0	8		3
M	1.500	2	0	0	0	2		4
A	2.000	1	0	0	0	1		5
M	2.000	1	0	0	0	1		6
A	3.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>135</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>177</b>	<b>42</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	128	0	0	0	128	30	1
1.000	1	0	0	0	1	0	2
2.000	2	0	0	0	2	0	3
3.000	2	0	0	0	2	0	4
<b>Total:</b>	<b>133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133</b>	<b>30</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	110	16	0	2	0	0	128	1
1.000	0	1	0	0	0	0	1	2
2.000	0	0	0	2	0	0	2	3
3.000	0	0	0	2	0	0	2	4
<b>Total:</b>	<b>110</b>	<b>17</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>133</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	22	10			32	2
<b>Total Fire Hydrants</b>	<b>22</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>32</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	32
Number of distribution system valves end of year:	34
Number of distribution valves operated during year:	10

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Outside services is higher during 2004 due to the need of consultants and various other professionals in relation to financing issues.

---

### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

On December 14, 2000 the Village Board passed a resolution reducing the tax equivalent to zero (0) for the year 2000 and forward.

---

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Utility constructed a new elevated tank, added new electric pumping equipment, made improvements to the existing wellhouse and did looping within the village during 2004. These were financed through grants and loans.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

Utility removed from service their old pumping equipment and reservoir.

---

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.

Additions financed through CDBG grant.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

Utility replaced its old electric pumping equipment this year and also built a new elevated tower which replaced the old reservoir.

---

### Water Mains (Page W-17)

#### General footnotes

Mains statistics have been updated for new additions in relation to a looping project done within the Village during 2004. Other mains were added through another project done through a Community Development Authority. Those dollars and statistics are not yet available.

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Mains added through looping project were financed through a safe drinking water loan and a CDBG grant.

---

### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services added through looping project which was financed through CDBG grant and Safe Drinking Water loan.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Meters (Page W-19)

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

yes

---

### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

Operator is aware of operating requirements of valves. Due to time constraints not 1/2 done this year.

---